

§ 72.65 Sale of forfeited tobacco products and cigarette papers and tubes.

All tobacco products and cigarette papers and tubes forfeited under the internal revenue laws shall be sold at a price which will include the tax due and payable on those forfeited articles. Written, timely notice shall be given by the Director or his delegate to the manufacturer of any such forfeited articles offered for sale.

[T.D. ATF-9, 39 FR 9954, Mar. 15, 1974, as amended by T.D. ATF-65, 45 FR 8593, Feb. 8, 1980; T.D. ATF-183, 49 FR 37061, Sept. 21, 1984]

§ 72.66 Purchaser entitled to bill of sale.

Each purchaser of administratively forfeited property, including carriers, shall be entitled to receive a suitable and authentic bill of sale on a form to be provided for the purpose.

§ 72.67 Sale on open, competitive bids.

If the personal property or carrier is to be sold at public auction to the highest bidder on open, competitive bids, the notice of sale shall so specify, and state the date, hour, and place of sale.

§ 72.68 Sale on sealed, competitive bids.

If the property or carrier is to be sold to the highest bidder on sealed, competitive bids, the notice of sale shall so specify, and shall state the date, hour, and place of sale, and the date, hour, and place before the sale when and where the property, including carriers, may be viewed by prospective sealed bidders, and necessary information obtained. All sealed bids must be filed with the Director or his delegate before the sale. No bids will be accepted after the sale starts. At the appointed date, hour, and place of sale, all sealed bids timely filed shall be opened in the presence of all bidders attending the sale, who shall have the privilege of inspecting the bids if they so desire.

[T.D. ATF-9, 39 FR 9954, Mar. 15, 1974, as amended by T.D. ATF-183, 49 FR 37061, Sept. 21, 1984]

§ 72.69 Alternative disposition of seized carriers.

(a) *State or local proceedings.* The Director may discontinue forfeiture proceedings instituted under the Customs laws for seizures of carriers under 49 U.S.C. App., Chapter 11 in favor of the institution of forfeiture proceedings by State or local authorities under an appropriate State or local statute. If such forfeiture proceedings are discontinued or dismissed, the Director may transfer the seized property to the appropriate State or local official, and notice of discontinuance or dismissal shall be provided to all known interested parties.

(b) *Transfer to State or local law enforcement agency.* Any carrier forfeited under the Customs laws for seizures under 49 U.S.C. App., Chapter 11 may be transferred by the Director to any State or local law enforcement agency which participated directly in the seizure or forfeiture of the property.

(19 U.S.C. 1616)

[T.D. ATF-270, 53 FR 10489, Mar. 31, 1988]

Subpart G—Disposal of Forfeited Firearms, Ammunition, Explosive Materials, or Contraband Cigarettes**§ 72.81 Authority for disposal.**

Forfeited firearms, ammunition, explosive materials, or contraband cigarettes, not the subject of an allowed petition, may only be disposed of in accordance with the provisions of 26 U.S.C. 5872(b).

[T.D. ATF-65, 45 FR 8593, Feb. 8, 1980]

PART 73—ELECTRONIC SIGNATURES; ELECTRONIC SUBMISSION OF FORMS

Sec.

Subpart A—General Provisions**SCOPE**

73.1 What does this part do?

DEFINITIONS

73.3 What terms must I know to understand this part?